



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 24-25, 2011
NOTICE AND AGENDA
Meeting Agenda (as of 1:00 p.m., 05/23/11)

[Agenda Changes](#)

[Webcast on Tuesday, May 24, 2011](#)

Tuesday, May 24, 2011

10:00 a.m. Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

Board Meeting*

- A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B1. [Royal Housing, Inc., 484677 +](#)
For Appellant: Donald L. Feurzeig, Attorney
Michael M. Stein, Witness
For Franchise Tax Board: David Gemmingen, Tax Counsel
Bill Gardner, Tax Counsel
- B2. [Estate of Eva M. Lindskog \(Dec'd\), 466455 +](#)
For Appellant: William Shine, Representative
For Franchise Tax Board: Daniel Biedler, Tax Counsel
Bill Hilson, Tax Counsel

- B3. ~~Kamleshwar C. Gunsagar and Anita Gunsagar, 484764 +~~
 For Appellant: ~~Kamleshwar C. Gunsagar, Taxpayer~~
~~Jeffrey B. Kahn, Attorney~~
 For Franchise Tax Board: ~~Raul A. Escatel, Tax Counsel~~
~~Bill Hilson, Tax Counsel~~
- B4. ~~Morgan Garnett, 491096 +~~
 For Appellant: ~~Mark Muntean, Representative~~
~~Terence Garnett, Representative~~
 For Franchise Tax Board: ~~Ann Hodges, Tax Counsel~~
~~Bill Hilson, Tax Counsel~~
- B5. Michael Reznitsky, 552490 +
 For Appellant: Michael Reznitsky, Taxpayer
 For Franchise Tax Board: Anjali Balasingham, Tax Counsel
 Bill Gardner, Tax Counsel
- B6. Dennis E. Maddix and Martha Maddix, 552996 +
 For Appellant: Dennis Maddix, Taxpayer
 Wes Huffman, Representative
 For Franchise Tax Board: Bill Gardner, Tax Counsel
 David Gemmingen, Tax Counsel

Board Member Annual Photograph

State Assessed Properties Value Setting

Property Tax Matter - 'CF' + Mr. Thompson

Board sets unitary values of state-assessed properties annually, on or before May 31, pursuant to constitutional and statutory law.

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C1. **Orasure Technologies, Inc., 334390 (OH) +**
 For Claimant: Norman Jung, Representative
 Steve Oldroyd, Representative
 For Department: Scott Claremon, Tax Counsel
- C2. **Parminder Kaur Walia and Surenderpal Singh Walia, 489616 (CH) +**
 For Petitioners: Surenderpal S. Walia, Taxpayer
 Harmeet Singh, Representative
 Surinder Basra, Representative
 For Department: Scott Lambert, Hearing Representative

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, May 25, 2011.

- E. Property Tax Appeals Hearings
There are no items for this matter.

F. Public Hearings

These items are scheduled for Wednesday, May 25, 2011.

Tax Program Nonappearance Matters

The following items are scheduled for Wednesday, May 25, 2011.

- G. Tax Program Nonappearance Matters – Consent
- H. Tax Program Nonappearance Matters – Adjudicatory
- I. Tax Program Nonappearance Matters

Chief Counsel Matters

- J. Rulemaking
This item is scheduled for Wednesday, May 25, 2011.

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

- N. Consent Agenda
These items are scheduled for Wednesday, May 25, 2011.
- O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.
- P. Other Administrative Matters
These items are scheduled for Wednesday, May 25, 2011.

Announcement of Closed Session Ms. Olson

Q. Closed Session

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code §§ 6901, 7093.5, 30459.1 and 50156.11).
- Q2. Pending litigation: *Universal City Studios LLLP v. State Board of Equalization*, San Francisco County Superior Court Case No. CGC-10-498151 (Gov. Code § 11126(e)).
- Q3. Pending litigation: *Nortel Networks, Inc. v. State Board of Equalization*; Los Angeles County Superior Court, Case No. BC 341568 (Gov. Code § 11126(e)).

- Q4. Pending litigation: *Lucent Technologies, Inc., et al. v. State Board of Equalization*, Los Angeles County Superior Court, Case No. BC402036 (Gov. Code § 11126(e)).
- Q5. Pending litigation: *Lucent Technologies, Inc., et al. v. State Board of Equalization*, Los Angeles County Superior Court, Case No. BC448715 (Gov. Code § 11126(e)).
- Q6. Pending litigation: *Governor Arnold Schwarzenegger, et al. v. State Controller John Chiang, et al.*, Sacramento County Superior Court, Case No. 34-2009-80000158 (Gov. Code § 11126(e)).
- Q7. Pending litigation: *Schroeder, et al. v. State Board of Equalization, et al.* Sacramento Superior Court Case No. 34-2008-00004467-CU-MT-GDS; *Frankot, et al. v. State Board of Equalization, et al.*, Sacramento Superior Court Case No. 34-2008-00012174-CU-PO-GDS; and, *Allen, et al. v. State Board of Equalization, et al.*, Sacramento Superior Court, Case No. 34-2008-00017014-CU-TT-GDS (Gov. Code § 11126(e)(2)(B)(i)).
- Q8. Discussion and action on personnel matters (Gov. Code § 11126(a)).

Announcement of Open Session..... Ms. Olson

Recess - The meeting will reconvene on Wednesday, May 25, 2011, at 9:30 a.m.

General information regarding Board and Committee Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on Webcast.

The hearing location is accessible to people with disabilities. Please contact Joann Richmond at (916) 322-1931, or e-mail Joann.Richmond@boe.ca.gov if you require special assistance.

Diane G. Olson, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- + Material is available for this Item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 24-25, 2011
NOTICE AND AGENDA
Meeting Agenda (as of 1:00 p.m., 05/23/11)

[Agenda Changes](#)

[Webcast on Wednesday, May 25, 2011](#)

Wednesday, May 25, 2011

9:30 a.m. Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda.

Board Meeting*

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C3. [Brent Bolthouse, 470152 \(AS\) +](#)

For Petitioner: Abe Golomb, Representative
Scott L. Adair, Representative
For Department: Andrew Kwee, Tax Counsel

C4. [Andrea J. Russo, 402580 \(GH\) +](#)

For Petitioner: Andrea J. Russo, Taxpayer
~~Butch Kruse, Representative~~
For Department: Scott Lambert, Hearing Representative

D. Special Taxes Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

D1.a [Nghia Ngoc Nguyen, 331258 \(ET\) +](#)

D1.b [Nghia Ngoc Nguyen, 333770, 351779 \(ET\) +](#)

For Petitioner: Nghia Ngoc Nguyen, Taxpayer
Tommy Le, Witness
Tuan Nguyen, Witness
For Department: Pamela Mash, Tax Counsel

F. Public Hearings**F1. Timber Harvest Values +Mr. Tang**

On or before June 30, 2011, the Board shall estimate the immediate harvest values of and adopt schedules for each species or sub-classification of timber harvested between July 1 and December 31, 2011. Revenue and Taxation Code section 38204(a).

F2. Proposed Amendments to Regulation 1533.2, Diesel Fuel Used in Farming Activities of Food Processing and Regulation 1598, Motor Vehicle and Aircraft Fuels +Mr. Heller

Public hearing regarding the adoption of proposed amendments to Sales and Use Tax Regulations 1533.2 and 1598 to incorporate provisions of the fuel tax swap (Stats. 2010, ch. 11).

F3. Proposed Amendments to Regulation 2558.1, Wine +Mr. Heller

Public hearing regarding the proposed adoption of Alcoholic Beverage Tax Regulation 2558.1 to clarify the definition of wine effective January 1, 2012.

F4. Proposed Amendments to Regulation 6001, General Provisions +Mr. Heller

Public hearing regarding the adoption of proposed amendments to appendices A and B to Regulation 6001 containing the Board's conflict of interest code.

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

G1. Legal Appeals MattersMr. Levine

➤ Hearing Notices Sent – No Response

1. The C.I.T. Group/Equipment Financing, Inc., 457742, 557442 (OH)
2. Haug North America Ltd. Ptn., 469426 (OH)
3. Shirley A. Dicko, 470331 (CH)
4. Graphics Concept, Inc., 444651 (AP)

➤ Hearing Notices Sent – Appearance Waived

5. Seth Mayer Lukash, 485883 (OH)
6. We Fix Macs, Inc., 390866 (GH)

➤ Petitions for Release of Seized Property

7. Nasco Investments, Inc., 558568 (ET)
8. Pismo Smoke Shop, Inc., 560469 (ET)
9. Chi Linh Do, 558598 (ET)
10. Sugarpie's Stash, L.L.C., 556236 (ET)
11. Ashishkumar Kailashchandra Thanki and Shitalben Ashishkumar Thanki, 562658 (ET)
12. Jason Lee, 563804 (ET)

- 13. Kohanoff, Inc., 559926 (ET)
- 14. Woo Sik Kim, 562673 (ET)
- 15. Mohamed Abdo Gubary and Hamood A. Mosleh, 560452 (ET)
- Petitions for Rehearing
 - 16. Kenneth Kreisel, 470151 (AC)
 - 17a. Woodland Hills Car Wash, Inc., 299486 (AC)
 - 17b. Bhupinder Singh Mac, 299487 (AC)
- G2. Franchise and Income Tax Matters Mr. Ambrose
 - Hearing Notices Sent – No Response
 - 1. Daren M. Chody and Nici Melotto-Chody, 414594
 - 2. Randal Jung, 538640
 - Decisions
 - 3. Renee Amaradio, 550135
 - 4. Lilia P. Belong, 491184
 - 5. Kevin Berg and Francine Berg, 550693
 - 6. Brandon Bett, 529486
 - 7. Alison Buergel, 536228
 - 8. Forrest Bustamante and Estela C. Bustamante, 533589
 - 9. Buttonwood Farm, 496486
 - 10. Wei Chen, 534661
 - 11. William J. Christie and Terri Randolph Christie, 514417
 - 12. Crescent Dixon Plaza, LLC, 533422
 - 13. Sara K. Crossett, 516193
 - 14. Pamela DaCosta, 551757
 - 15. Michael D. Doris, 510608
 - 16. Ado Dossou, 539710
 - 17. Fidencio Garcia and Maria Garcia, 518408
 - 18. Jack S. Kannry and Joyce F. Kannry, 490556
 - 19. Guadalupe Ramirez Lopez, 535599
 - 20. Julia Morales, 535436
 - 21. Thomas Van Parys, 505066
 - 22. Gay Ribisi, 527154
 - 23. Donald Stanners and Elizabeth Stanners, 495508
 - 24. John C. Sweeney, 522162
 - 25. Armando Rios Torres, 510917
 - 26. Mrudula Trivedi and Ramnik Trivedi, 480045
 - 27. Monica Vigil, 479856, 479857
 - 28. Joseph J. Whitfield, 489503
 - Petitions for Rehearing
 - 29. Elisabeth Bossingham, 486595
 - 30. Hank Feenstra and Catherine Feenstra, 464316
 - 31. Thomas A. Leonardini and Karen M. Leonardini, 449478
 - 32. Shiro Shiozawa, 468726
 - 33. Mark Taylor, 513353
 - 34. Paulette Thompson, 383553
 - 35. Brent C. Welling and Viki Lee Welling, 348029

- G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.
- G4. Sales and Use Taxes Matters.....Mr. McGuire
- Redeterminations
 1. DRC Leasing, 482543 (AC)
 2. Hewlett-Packard Financial Service, 505265 (OH)
 3. Riaz Alimohammed Surti, 360216 (AA)
 4. Stars Planet, Inc., 426786 (AS)
 5. Crave Enterprises, Inc., 360217 (AA)
 - Relief of Penalty/Interest
 6. Comcast IP Services, LLC, 563891 (OH)
 - Denial of Claim for Refund
 7. Nissan Motor Acceptance Corp., 484203 (OH)
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and RefundsMr. McGuire
- Credits and Cancellations
 1. Dennis E. Schriber, 418952 (JH)
 2. Community Flavor, LLC, 562173 (CH)
 3. Jackie Voong, 562995 (KH)
 4. Uriel Maldonado, 556723 (GH)
 - Refunds
 5. Madison/Graham Color Graphics, Inc., 487186 (AA)
 6. Nissan Motor Acceptance Corp., 484203 (OH)
 7. California Closet Company, Inc., 563947 (JH)
 8. Chevron U.S.A., Inc., 550782 (BH)
 9. Office Club, Inc., 561884 (OH)
 10. Office Club, Inc., 473184 (OH)
 11. Fountain Valley Regional Hospital & Medical Center, 512766 (EA)
 12. Escondido Motors, 522713 (FH)
 13. The Golden 1 Credit Union, 551281 (KH)
 14. Pacific Life Insurance Company, 476230 (EA)
 15. Fowler Marketing International, LLC, 537222 (UT)
 16. Bravo Design, Inc., 487821 (AC)
 17. Owens & Minor Distribution, Inc., 554447 (OH)
 18. Moore Business Forms, Inc., 488610 (OH)
 19. Resmed Corp., 563293 (FH)
 20. Travis Credit Union, 557546 (JH)
 21. Travis Credit Union, 551277 (JH)
 22. Elekta, Inc., 537236 (OH)
 23. Ancillary Management Solution, 562014 (OH)
 24. Michaels Stores Procurement Co., 513411 (OH)
 25. H & S Oil, LLC, 534533 (KH)
 26. GPI CA-DMII, Inc., 523148 (FH)
 27. Los Angeles Federal Credit Union, 520459 (AP)

- G6. Special Taxes Matters Mr. Gau
 ➤ Relief of Penalty
 1. Valero Marketing and Supply Co., 556529 (MT)
- G7. Special Taxes Matters – Credits, Cancellations,
 and Refunds Mr. Gau
 ➤ Refunds
 1. Nella Oil Company, LLC, 491248 (MT)
 2. Penn Mutual Life Insurance Co., 557693 (ET) – 'CF'

There are no items for the following matters:

- G8. Property Tax Matters
 G9. Cigarette License Fee Matters
 G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- H1. Legal Appeals MattersMr. Levine
 ➤ Hearing Notice Sent – Appearance Waived
 1. [R-Tek Communications, Inc., 461499 \(KH\) +](#)
 2. [Charlie Viet Nguyen, 367213 \(GH\) +](#)
 ➤ Cases Heard Not Decided
 3. [Macromedia, Inc., 461946 \(BH\) +](#)
 4. [Front Page Communications, Inc., 361961 \(AA\) +](#)
 5. [Antique Portraiture, Inc., 351260, 374301 \(AA\) +](#)
- H2. Franchise and Income Tax MattersMr. Ambrose
 ➤ Decisions
 1a. C.V. Starr & Co., 382904, 439479, 509390
 1b. Medianews Group, Inc., 377121
 ➤ Cases Heard Not Decided
 2. ~~Charles P. Franklin, 417829~~
 3. John J. Skillings, 515852
- H3. Homeowner and Renter Property Tax Assistance Matters
 There are no items for this matter.
- H4. Sales and Use Taxes Matters.....Mr. McGuire
 ➤ Denials of Claims for Refund
 1. Drive Financial Services, LP, 462795 (OH)
 2. Santander Consumer USA, Inc., 462799 (OH)
- H5. Sales and Use Taxes Matters – Credits, Cancellations,
 and RefundsMr. McGuire
 ➤ Refund
 1. Kaiser Foundation Hospitals, 350184 (CH)

There are no items for the following matters:

- H6. Special Taxes Matters
- H7. Special Taxes Matters – Credits, Cancellations, and Refunds
- H8. Property Tax Matters
- H9. Cigarette License Fee Matters
- H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- I1. Property Taxes Matters..... Mr. Gau
 - Audits
 - 1. Atlantic Path 15, LLC (156) – ‘CF’
 - 2. Intelsat Global Service Corporation (7969) – ‘CF’
 - 3. China Telecom (Americas) Corporation (8015) – ‘CF’
 - Unitary Land Escaped Assessments
 - 4. AT&T Mobility, LLC (2606) – ‘CF’
 - 5. MetroPCS California, LLC (2733) – ‘CF’
 - 6. T-Mobile (2748) – ‘CF’
 - Board Roll Changes
 - 7. 2010 Board Roll of State-Assessed Property – ‘CF’
- I2. Offers in Compromise Recommendations Ms. Kelly/Ms. Fong
 - 1. Shinma Kusala and Starlite Design & Display Corporation
 - 2. Rosemary Coleman, James Coleman and Unipac Distributors, Inc.
 - 3. Karim Maredia
 - 4. Mohammad Hossain Motavasseli
 - 5. Kenny R. Kirk
 - 6. Myoung O. Kim
 - 7. Tony Ing
 - 8. James Donald Hammer and Hammer’s Ski & Marine, Inc.
- I3. Local Tax Reallocation Matters

There are no items for this matter.

Chief Counsel Matters

Items that appear under these matters provide information to the Members and may require Board action or direction.

J. Rulemaking

- J1. [Sales and Use Tax Regulation 1507, Technology Transfer Agreements +](#) Mr. Heller

Request for authorization to make a Rule 100 change to conform Sales and Use Tax Regulation 1507 to a recently published opinion from the Court of Appeal.

Administrative Session

Items that appear under these matters provide information to the Members and may require Board action or direction.

N. Consent Agenda Ms. Olson (Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

N1. Retirement Resolutions +

- Andres Alberto, Jr.
- Gwen Eales
- Lynn E. Kelts
- Chester Kwok
- Dave Love (Amendment)
- Beverly J. Moore
- Raymond White

N2. ~~Approval of Board Meeting Minutes~~

- ~~April 26-27, 2011 ++~~

N3. Proposed Revisions to Audit Manual Chapter 13, *Statistical Sampling* +

Request approval to update various sections, remove obsolete information, and incorporate current sampling techniques and procedures.

N4. Adoption of 4-R Act Equalization Ratio for 2011/12 +

Ensures that rail transportation property is assessed at the same percentage of market value as all other commercial/industrial property.

N5. Adoption of Property Tax Forms +

- BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
Revised question number 5 to change "properties" to "transfers" to encompass multiple partial transfers of the same property.
- BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*
Revised question number 4 to ask for percentage transferred.
- BOE-65-P *Claim for Intracounty Transfer of Base Year Value for Property Damaged or Destroyed in a Governor-Declared Disaster to Replacement Dwelling*
Revised instructions to delete the one-time only provision.
- BOE-66-A *Notice of Enrollment of Escape Assessment (Counties without Section 1605(c) provisions)*
Revised to clarify that the claimant is filing for an exclusion from reassessment.

- BOE-66-B *Notice of Enrollment of Escape Assessment*
(Counties with Section 1605(c) provisions)
Revised to clarify that the claimant is filing for an exclusion from reassessment.
- BOE-236 *Exemption of Leased Property Used Exclusively for Low-Income Housing*
Revised to add example of "fiscal year."
- BOE-236-A *Supplemental Affidavit for BOE-236, Housing—Lower-Income Households*
Revised to include definition of "fiscal year."
- BOE-260 *Certificate and Affidavit for Exemption of Work of Art*
Revised to remove penalty of perjury language from the museum director's certification box; capitalized "Homeowners' Exemption" in the instructions.
- BOE-260-A *Certificate and Affidavit for Exemption of Certain Aircraft*
Revised to remove penalty of perjury language from the museum director's certification box.
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*
Revised to add language regarding the filing fee.
- BOE-261-G *2012 Claim for Disabled Veterans' Property Tax Exemption*
Revised question 1c to ask about previous residence; revised various portion of the instructions to make it easier for claimants to understand; added 2012 lien date exemption amounts and household income limits.
- BOE-262-AH *Church Exemption Claim*
Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added example of "fiscal year."
- BOE-263 *Lessors' Exemption Claim*
Revised to add definition of "fiscal year."
- BOE-263-C *Church Lessors' Exemption Claim*
Revised to add definition of "fiscal year."
- BOE-265 *Cemetery Exemption Claim*
Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added definition of "fiscal year."

- BOE-266 *Claim for Homeowners' Property Tax Exemption*
(English and Spanish)
Revised to add question number 3; added definition of "principal place of residence"; reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; combined English and Spanish version into one form to accommodate the provisions of Revenue and Taxation Code section 255.8 since 49 counties must now provide the forms in both English and Spanish.
- BOE-266-CD *Claim for Homeowners' Property Tax Exemption Card*
Rescind form. Newly required information prevents the use of the former card format.
- BOE-266-S *Spanish Version, Claim for Homeowners' Property Tax Exemption*
Rescind form. Information now contained on revised form BOE-266.
- BOE-266-SCD *Spanish Version, Claim for Homeowners' Property Tax Exemption Card*
Rescind form. Newly required information prevents the use of the former card format.
- BOE-266-D *Homeowners' Property Tax Exemption Cooperative Housing Information Request*
Rescind form. Information now contained in newly developed form BOE-266-E.
- BOE-266-E *Ownership Statement Cooperative Housing Corporation*
New form developed to accommodate the filing requirements for cooperative housing corporations pursuant to Revenue and Taxation Code section 480.8 and Property Tax Rule 135.
- BOE-267 *Claim for Welfare Exemption, First Filing*
Revised to add instructions regarding organizations other than the claimant using the property; updated the telephone number for the Board's Exemption Section; revised information for the 2012 lien date.
- BOE-267-H *Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families*
Deleted affidavit on page 3 and made separate form (BOE-267-H-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board' Exemption Section.
- BOE-267-H-A *Elderly or Handicapped Families, Family Household Income Reporting Worksheet*
New form; formerly page 3 of form BOE-267-H. Developed to eliminate confusion regarding filing the affidavit.

- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households*
Deleted affidavit on page 6 and made separate form (BOE-267-L-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.
- BOE-267-L-1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*
Deleted affidavit on page 6 and made separate form (BOE-267-L-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.
- BOE-267-L-A *Lower Income Households, Family Household Income Reporting Worksheet*
New form; formerly page 6 of forms BOE-267-L and BOE-L-1. Developed to eliminate confusion regarding filing the affidavit.
- BOE-267-R *Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters*
Revised to add definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.
- BOE-267-S *Religious Exemption*
Revised to add language to question number 9 to clarify that leased personal property is eligible for the Religious Exemption.
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*
Revised to clarify that leased personal property is eligible for the Religious Exemption; revised dates for the 2012 lien date.
- BOE-268-A *Public School Exemption*
Revised to clarify how leased personal property must be reported; added definition of "fiscal year."
- BOE-268-B *Free Public Library or Free Museum Claim*
Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added example of "fiscal year."
- BOE-269-AH *Claim for Veterans' Organization Exemption*
Updated telephone number for the Board's Exemption Section; added example of "fiscal year."
- BOE-576-D *Vessel Property Statement*
Revised Section 1 to include a question regarding habitual location of the vessel; added requirement for zip code throughout the document.

P. Other Administrative Matters

- P1. Executive Director's Report Ms. Cazadd
1. [Report on time extensions to El Dorado, Mariposa, Modoc, Monterey, Sierra and Yuba Counties to complete and submit 2010/11 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155. +](#)
 2. [CROS Project Update and Actions +](#) Mr. Gau
Progress on the CROS project to replace BOE's two current tax legacy technology systems.
- P2. Chief Counsel Report..... Mr. Ferris
1. Offer in Compromise Open Business Program Ms. Kelly
Presentation providing an overview of the Open Business Program and how open businesses' offers to compromise tax or fee liabilities are evaluated.
- P3. Sales and Use Tax Deputy Director's Report Mr. McGuire
1. Overview of the Sales and Use Tax Department's Programs and Accomplishments
Presentation on the Sales and Use Tax Department's programs, including a discussion of data, accomplishments and progress on developing proposed steps to address continuing issues.
- P4. Property and Special Taxes Deputy Director's Report..... Mr. Gau
1. [Possessory Interests Annual Usage Report +](#)
Request revised form BOE-502-P, *Possessory Interests Annual Usage Report* be adopted by the Board and approved for distribution; receive guidance regarding related proposed Letter to Assessors.
- P5. [Administration Deputy Director's Report +](#) Ms. Houser
1. [Contract Over \\$1 Million +](#)
 - a. Department of Motor Vehicles
Contract for collection of sales, use and/or special taxes pertaining to vehicles and undocumented vessels.
 2. 2010/11 and 2011/12 Budget Update, Governor's Executive Orders and Union Agreements
 - a. Information regarding the Governor's 2010/11 and 2011/12 Budgets, and pending Union Agreements.

3. [2012/13 Budget Concepts +](#)
 - a. Concepts will be presented for Board direction, or approval to develop into Budget Change Proposals for possible inclusion in the Governor's Fiscal Year 2012/13 Budget.
 1. Headquarters Facility Consolidation
 2. Permanent Establishment – Natural Gas Public Purpose Programs Surcharge

There are no items for the following matters:

- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report

Adjourn

General information regarding Board and Committee Meetings can be found at www.boe.ca.gov/meetings/boardcomm.htm. If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

If you wish to receive this Notice and Agenda electronically, you can subscribe at www.boe.ca.gov/agenda.

If you wish to listen to and/or view a live broadcast of the Board meeting, please go to www.boe.ca.gov and click on Webcast.

The hearing location is accessible to people with disabilities. Please contact Joann Richmond at (916) 322-1931, or e-mail Joann.Richmond@boe.ca.gov if you require special assistance.

Diane G. Olson, Chief
Board Proceedings Division

- * Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.
- + Material is available for this Item.
- ++ Material will be available at a later date.
- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.